

WHAT IS CLAIMED IS:

1. A method for removing transfer resistant make-up compositions comprising the step of applying a safe and effective amount of a make-up removing composition comprising:
 - (i) from about 0.1 to about 30% of a crosslinked siloxane elastomer, preferably having a particle size of from above 10 to about 200 microns;
 - (ii) from about 10 to about 80% of a solvent having a solubility parameter of less than or equal to about 9 (cal./cm³)^{1/2}; and
 - (iii) optionally, from about 0% to about 95% water.
2. The method of Claim 1 wherein the transfer resistant make-up is silicone gum or resin based.
3. The method of Claim 2 wherein the make-up removing composition further comprises a skin conditioning agent.
4. The method of Claim 1 wherein the skin conditioning agent is selected from the group consisting of humectants, exfoliants, emollients and mixtures thereof.
5. The method of Claim 4 wherein the skin conditioning agent is a humectant.
6. The method of Claim 5 wherein the humectant is selected from the group consisting of propylene glycol, dipropylene glycol, polypropylene glycol, polyethylene glycol, sorbitol, hydroxypropyl sorbitol, hexylene glycol, glycerin, 1,3-butylene glycol, 1,2,6-hexanetriol, ethoxylated glycerin, propoxylated glycerin and mixtures thereof.
7. The method of Claim 1 wherein the make-up removing composition further comprises further comprising an emulsifier.
8. The method of Claim 7 wherein the emulsifier is polyoxyalkylene copolymer.
9. The method of Claim 8 wherein the polyoxyalkylene copolymer is dimethicone copolyol.

10. The method of Claim 1 wherein the crosslinked siloxane elastomer is a combination of non-emulsifying and emulsifying crosslinked siloxane elastomers.
11. The method of Claim 1 wherein makeup removing compositions further comprises an active selected from the group consisting of peptides, palmitoyl-oligopeptide, farnesol, bisabolol, phytantriol, glycerol, urea, guanidine; vitamins and derivatives thereof such as ascorbic acid, vitamin A, vitamin E, vitamin B₃, vitamin B₅, sunscreens, anti-acne medicaments; antioxidants, flavonoids, skin soothing and healing agents, chelators, sequestrants, agents suitable for aesthetic purposes, opacifiers and mixtures thereof.
12. A cosmetic removing wipe, comprising:
- A. one or more layers of water-insoluble substrate; and
 - B. a safe and effective amount of a make-up removing composition comprising:
 - (i) from about 0.1 to about 30% of a crosslinked siloxane elastomer, preferably having a particle size of from above 10 to about 200 microns;
 - (ii) from about 10 to about 80% of a solvent having a solubility parameter of less than or equal to about 9 (cal./cm³)^{1/2}; and
 - (iii) optionally, from about 0% to about 95% water.